

**REMARKS**

In regard to the rejection of claims 24, 26 and 27 under 35 U.S.C. §112, first paragraph, as not being fully enabled, the Applicant submits that the specification fully support these claims (*See, e.g.*, the examples). Accordingly the Applicant respectfully requests reconsideration and withdrawal of this rejection.

Claims 1, 2, 4, 7-23, 26 and 27 stand rejected under 35 U.S.C. §102(b) as anticipated by Harrison, U.S. 5,260,343 ("Harrison"), and claims 3, 5 and 6 stand rejected under 35 U.S.C. §103(a), as obvious over Harrison. The Applicant respectfully traverses these rejections for at least the following reasons.

Harrison discusses a process that comprises<sup>1</sup>:

reacting a polyisocyanate component with a isocyanate reactive compound... in the presence of ... thermoplastic spheres containing a volatile hydrocarbon as a co-blowing agent with water;

Accordingly, as Harrison discusses a process wherein microspheres are added to the components that react to form a polyurethane, the method of the presently claimed invention is not anticipated by Harrison.

Accordingly, favorable reconsideration and passage of the application to issue, with claims 1-31 is believed to be appropriate, and is respectfully requested.

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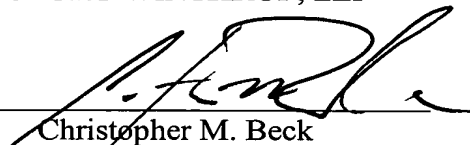
<sup>1</sup> See *Harrison*, Col. 2, lines 37-43.

If for any reason, the application is not yet deemed to be allowable, the Examiner is encouraged to contact the undersigned counsel in order to resolve any remaining issues which may be resolved by a telephonic conference.

Respectfully submitted,

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